

**REMARKS**

The Examiner is thanked for the due consideration given the application.

Claims 8-21 are pending in the application. Claims 8, 10, 12 and 14-21 have been amended to improve the language in a non-narrowing fashion.

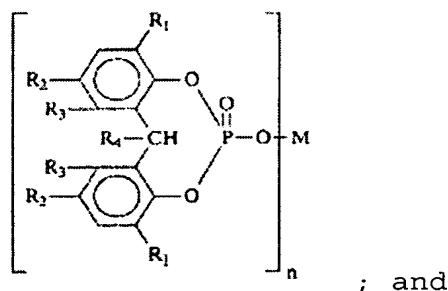
No new matter is believed to be added to the application by this amendment.

**Rejections Under 35 U.S.C. §102**

Claims 8-13, 15 and 16 have been rejected under 35 U.S.C. §102(b) as being anticipated by SUGITA et al. (JP 10-251469). Claims 8-13, 15 and 16 have been rejected under 35 U.S.C. §102(b) as being anticipated by MIYAZAWA et al. (JP 10-251445). Claims 8-13, 15 and 16 have been rejected under 35 U.S.C. §102(b) as being anticipated by ISHIZUKA et al. (JP 10-251470). Claims 8-21 have been rejected under 35 U.S.C. §102(e) as being anticipated by KIMURA et al. (U.S. Publication 2004/0166163 A1; JP 2001-220464). These rejections are respectfully traversed.

The present invention pertains to a vinyl chloride resin composition that includes, as is set forth in claim 1, 100 parts by mass of vinyl chloride resin and a co-ground mixture. The co-ground mixture includes:

(a) 0.001 to 10 parts by mass of at least one compound of the formula:



(b) 0.001 to 10 parts by mass of a grinding aid.

SUGITA et al., MIYAZAWA et al., ISHIZUKA et al. and KIMURA et al. all pertain to a vinyl chloride resin, an organic phosphoric ester compound as component (a) and a grinding aid as component (b), which are also used in the vinyl chloride resin composition of the present invention.

However, in all of these cited references, a vinyl chloride resin composition is produced by simply mixing all the components (i.e., a vinyl chloride, component (a), and component (b)) at the same time, and without carrying out co-grinding of components (a) and (b) before adding them to a vinyl chloride resin. None of the cited references teaches or infers containing a co-ground mixture obtained by co-grinding a mixture of components (a) and (b) and a vinyl chloride resin to which the co-ground mixture is added, and its advantageous effects.

In comparison, the vinyl chloride resin composition of the present invention is produced by first co-grinding a mixture of components (a) and (b), adding the obtained co-ground mixture to a vinyl chloride resin, and finally compounding them together.

Also, the advantageous effects of the present invention such as excellent transparency, high heat stability and being free from discoloration that would damage the product qualities, are surprising and unexpected effects that cannot be attained when components (a) and (b) are not co-ground as in the cited references, or even when component (a) and/or (b) is/are individually ground.

This is apparent, for example, from comparison between Example 1-1 and Comparative Example 1 in the specification.

The vinyl chloride resin composition of Example 1-1 is obtained by first co-grinding a mixture of an organic phosphoric ester compound that corresponds to component (a), grinding aids of hydrotalcite, zinc stearate and butyl p-hydroxybenzoate that correspond to component (b), and then adding the obtained co-ground mixture to a vinyl chloride resin.

In contrast, the vinyl chloride resin composition of Comparative Example 1 is obtained by compounding a mixture of an organic phosphoric ester compound as component (a), which is ground alone before compounding, and grinding aids of hydrotalcite, zinc stearate and butyl p-hydroxybenzoate as component (b), and a vinyl chloride resin.

Comparison of these two examples shows that the vinyl chloride resin composition of Example 1-1 is superior to that of Comparative Example 1, particularly, in that the composition of

Example 1-1 has excellent transparency and is free from discoloration that would damage the product qualities.

Accordingly, none of the applied references of SUGITA et al., MIYAZAWA et al., ISHIZUKA et al. and KIMURA et al. anticipates claim 8 of the present invention. Claims depending upon claim 8 are patentable for at least the above reasons.

These rejections are believed to be overcome, and withdrawal thereof is respectfully requested.

**Conclusion**

The Examiner is thanked for considering the Information Disclosure Statements filed June 7, 2006 and September 5, 2006 and for making initialed PTO-1449 Forms of record in the application.

Prior art cited but not utilized is believed to be non-pertinent to the instant claims.

The rejections are believed to have been overcome, obviated or rendered moot, and that no issues remain. The Examiner is accordingly respectfully requested to place the application in condition for allowance and to issue a Notice of Allowability.

The Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 25-0120 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17.

Respectfully submitted,

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